

Form F-66 (IA-2) (5-8-2013)					
<div>STATE OF IOWA</div> <div>2013</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2013</div> <div>CITY OF ESTHERVILLE, IOWA</div> <div>DUE: December 1, 2013</div>		<div>16203200300000</div> <div>City of Estherville City Clerk</div> <div>2 North 7th Street</div> <div>Estherville Iowa 51334-0417</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		2,275,683		2,275,683	2,272,826
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		2,275,683		2,275,683	2,272,826
Delinquent property taxes		1,560		1,560	
TIF revenues		130,252		130,252	133,135
Other city taxes		648,423	0	648,423	634,211
Licenses and permits		77,561	0	77,561	10,775
Use of money and property		32,232	89,616	121,848	39,230
Intergovernmental		688,394	0	688,394	1,175,200
Charges for fees and service		708,974	9,676,687	10,385,661	10,304,395
Special assessments		69,213	0	69,213	5,000
Miscellaneous		70,959	52,641	123,600	99,380
Other financing sources		2,929,924	207,175	3,137,099	1,167,750
Total revenues and other sources		7,633,175	10,026,119	17,659,294	15,841,902
Expenditures and Other Financing Uses					
Public safety		1,420,507	0	1,420,507	1,445,150
Public works		2,174,852	0	2,174,852	2,339,680
Health and social services		3,915	0	3,915	4,700
Culture and recreation		721,276	0	721,276	800,325
Community and economic development		232,018	0	232,018	976,900
General government		865,987	0	865,987	948,600
Debt service		355,421	0	355,421	356,672
Capital projects		780,170	0	780,170	1,165,400
Total governmental activities expenditures		6,554,146	0	6,554,146	8,037,427
Business type activities		0	8,199,422	8,199,422	8,876,479
Total ALL expenditures		6,554,146	8,199,422	14,753,568	16,913,906
Other financing uses, including transfers out		374,561	1,514,348	1,888,909	2,829,486
Total ALL expenditures/And other financing uses		6,928,707	9,713,770	16,642,477	19,743,392
Excess revenues and other sources over (Under) Expenditures/And other financing uses		704,468	312,349	1,016,817	-3,901,490
Beginning fund balance July 1, 2012		5,981,479	5,527,740	11,509,219	11,509,219
Ending fund balance June 30, 2013		6,685,947	5,840,089	12,526,036	7,607,729
Note - These balances do not include \$ 236,226 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ 57,574 held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 3,560,000	Other long-term debt		\$ 148,026
Revenue debt		\$ 0	Short-term debt		\$ 0
TIF Revenue debt		\$ 0	General obligation debt limit		\$ 11,117,457
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
11-9-13					
Printed name of city clerk		Telephone	Area Code	Number	Extension
Elizabeth Burton		→	712	362-7771	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11-5-13	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF ESTHERVILLE			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,200,430	892,942		182,311			2,275,683			2,275,683	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,200,430	892,942		182,311	0	0	2,275,683		T01	2,275,683	4
5	Delinquent property taxes	1,560						1,560		T01	1,560	5
6	Total property tax	1,201,990	892,942		182,311	0	0	2,277,243			2,277,243	6
7	TIF revenues			130,252				130,252		T01	130,252	7
	Other city taxes											
8	Utility tax replacement excise taxes	9,396	6,985		1,411			17,792		T15	17,792	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	2,610						2,610		T19	2,610	12
13	Hotel/motel tax	78,520						78,520		T19	78,520	13
14	Other local option taxes		549,501					549,501		T09	549,501	14
15	TOTAL OTHER CITY TAXES	90,526	556,486	0	1,411	0	0	648,423	0		648,423	15
16	Section B - LICENSES AND PERMITS	77,561						77,561		T29	77,561	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	31,039	37		136		1,020	32,232	5,831	U20	38,063	18
19	Rents and royalties							0	83,785	U40	83,785	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	31,039	37	0	136	0	1,020	32,232	89,616		121,848	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	10,000						10,000		B89	10,000	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	10,000	0	0	0	0	0	10,000	0		10,000	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ESTHERVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		609,071					609,071		C46	609,071	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	3,685						3,685		C89	3,685	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	3,685	609,071	0	0	0	0	612,756	0		612,756	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	19,805						19,805		D89	19,805	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	44,833						44,833		D89	44,833	66
67	Walmart	1,000						1,000		D89	1,000	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	65,638	0	0	0	0	0	65,638	0		65,638	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	79,323	609,071	0	0	0	0	688,394	0		688,394	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	1,622,038	A91	1,622,038	73
74	Sewer							0	1,641,670	A8Ø	1,641,670	74
75	Electric							0	6,363,993	A92	6,363,993	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0	48,986	AØ1	48,986	78
79	Landfill/garbage	652,324						652,324		A81	652,324	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ESTHERVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	7,819						7,819		A89	7,819	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	1,704						1,704		A89	1,704	99
100	Park, recreation, and cultural charges	29,793						29,793		A61	29,793	100
101	Animal control charges	878						878		A89	878	101
102	Other charges - <i>Specify</i>							0			0	102
103	Posting	16,456						16,456			16,456	103
104	TOTAL CHARGES FOR SERVICE	708,974	0	0	0	0	0	708,974	9,676,687		10,385,661	104
105												105
106	Section F - SPECIAL ASSESSMENTS	69,213						69,213		U01	69,213	106
107	Section G - MISCELLANEOUS											107
108	Contributions							0		U99	0	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	40,400						40,400		U30	40,400	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Rent &Sale of Property	8,124						8,124	6,861		14,985	114
115	Work Comp Refund	8,333						8,333			8,333	115
116	Utility Deposit	0						0	45,780		45,780	116
117								0			0	117
118	Misc	7,812						7,812			7,812	118
119	Fuel Tax	6,290						6,290			6,290	119
120	TOTAL MISCELLANEOUS	70,959	0	0	0	0	0	70,959	52,641		123,600	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF ESTHERVILLE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,329,585	2,058,536	130,252	183,858	0	1,020	4,703,251	9,818,944		14,522,195	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	40,300	82,890					123,190		NR	123,190	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>					1,125,000		1,125,000		NR	1,125,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	1,372,699			114,774	29,642		1,517,115	114,034		1,631,149	127
128	<i>Internal TIF loans and transfers in</i>	30,520		73,354	60,745			164,619	93,141		257,760	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	1,443,519	82,890	73,354	175,519	1,154,642	0	2,929,924	207,175		3,137,099	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	3,773,104	2,141,426	203,606	359,377	1,154,642	1,020	7,633,175	10,026,119		17,659,294	132
133												133
134	Beginning fund balance July 1, 2012	2,701,507	3,119,626	0	109,206	0	51,140	5,981,479	5,527,740		11,509,219	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	6,474,611	5,261,052	203,606	468,583	1,154,642	52,160	13,614,654	15,553,859		29,168,513	136
137												137
138												138
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF ESTHERVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	847,696	373,898					1,221,594		E62	1,221,594	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	77,961	43,099					121,060		E24	121,060	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	75,000						75,000		E32	75,000	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	2,184						2,184		E32	2,184	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation	669						669		E89	669	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	1,003,510	416,997	0	0	0	0	1,420,507			1,420,507	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ESTHERVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	550,573	916,075					1,466,648		E44	1,466,648	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	94,790						94,790		E44	94,790	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	35,299						35,299		E44	35,299	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	528,427	49,688					578,115		E81	578,115	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	1,209,089	965,763	0	0	0	0	2,174,852			2,174,852	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ESTHERVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	3,915						3,915		E79	3,915	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	3,915	0	0	0	0	0	3,915			3,915	103
104												104
105												105
106												106
107												107
108												108
109												109
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112												112
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ESTHERVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	285,726	111,426					397,152		E52	397,152	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	126,175	81,325					207,500		E61	207,500	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction	33,375						33,375		F61	33,375	129
130	Recreation — Current operation	55,339	2,210					57,549		E61	57,549	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	1,200						1,200		E61	1,200	135
136	Other culture and recreation	24,500						24,500		E61	24,500	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	526,315	194,961	0	0	0	0	721,276			721,276	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation		8,866					8,866		E89	8,866	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	80,240	102,188					182,428		E89	182,428	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		21,524					21,524		E50	21,524	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation			19,200				19,200		E89	19,200	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	80,240	132,578	19,200	0	0	0	232,018			232,018	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ESTHERVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	38,850	1,450					40,300		E29	40,300	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	533,518	150,535					684,053		E23	684,053	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	2,345						2,345		E89	2,345	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	13,693						13,693		E25	13,693	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	30,790	432					31,222		E31	31,222	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	92,611						92,611		E89	92,611	171
172	Other general government — Current operation	1,763						1,763		E89	1,763	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	713,570	152,417	0	0	0	0	865,987			865,987	176
177	Section G — DEBT SERVICE				355,421			355,421			355,421	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	355,421	0	0	355,421			355,421	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Wastewater Treatment Plant Construction					698,956		698,956			698,956	184
185	Park & Recreation Construction					29,640		29,640			29,640	185
186	Airport Apron Construction					51,574		51,574			51,574	186
187	Subtotal Regular Capital Projects	0	0	0	0	780,170	0	780,170			780,170	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	780,170	0	780,170			780,170	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,536,639	1,862,716	19,200	355,421	780,170	0	6,554,146			6,554,146	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF ESTHERVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,167,404	E91	1,167,404	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								1,307,782	E80	1,307,782	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								5,611,838	E92	5,611,838	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation								112,398	E01	112,398	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF ESTHERVILLE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								8,199,422		8,199,422	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,536,639	1,862,716	19,200	355,421	780,170	0	6,554,146	8,199,422		14,753,568	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	29,640	155,706					185,346	1,445,803		1,631,149	255
256	Internal TIF loans/repayments and transfers out	4,809		184,406				189,215	68,545		257,760	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	34,449	155,706	184,406	0	0	0	374,561	1,514,348		1,888,909	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,571,088	2,018,422	203,606	355,421	780,170	0	6,928,707	9,713,770		16,642,477	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable						57,574	57,574			57,574	263
264	Restricted		3,242,629		113,162		52,160	3,407,951			3,407,951	264
265	Committed							0			0	265
266	Assigned	2,009,170				374,472		2,383,642			2,383,642	266
267	Unassigned	894,353						894,353			894,353	267
268	Total Governmental	2,903,523	3,242,629	0	113,162	374,472	109,734	6,743,520			6,743,520	268
269	Proprietary								5,840,089		5,840,089	269
270	Total ending fund balance June 30, 2013	2,903,523	3,242,630	0	113,162	374,472	52,160	6,685,947	5,840,089		12,526,036	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	6,474,611	5,261,052	203,606	468,583	1,154,642	52,160	13,614,654	15,553,859		29,168,513	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF ESTHERVILLE

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62 76,051		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	2,894,337

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 1,635,000	29U \$	39U \$ 100,000	49U \$ 1,535,000	49U \$	49U \$	49U \$	I91 \$ 54,535
2. Sewer utility	19U 1,045,000	29U	39U 145,000	49U 900,000	49U	49U	49U	I89 21,112
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. Fire Truck	174,079		26,053				148,026	7,471
Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
10.		1,125,000		1,125,000				0
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	2,854,079	1,125,000	271,053	3,560,000	0	0	148,026	83,118

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2012	61V \$	0
Outstanding as of JUNE 30, 2013	64V \$	0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	222,349,138	x .05 = \$	11,117,457

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	(e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61	
	\$	113,162	\$	450,743	12,255,931	12,819,836
	REMARKS					V98

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